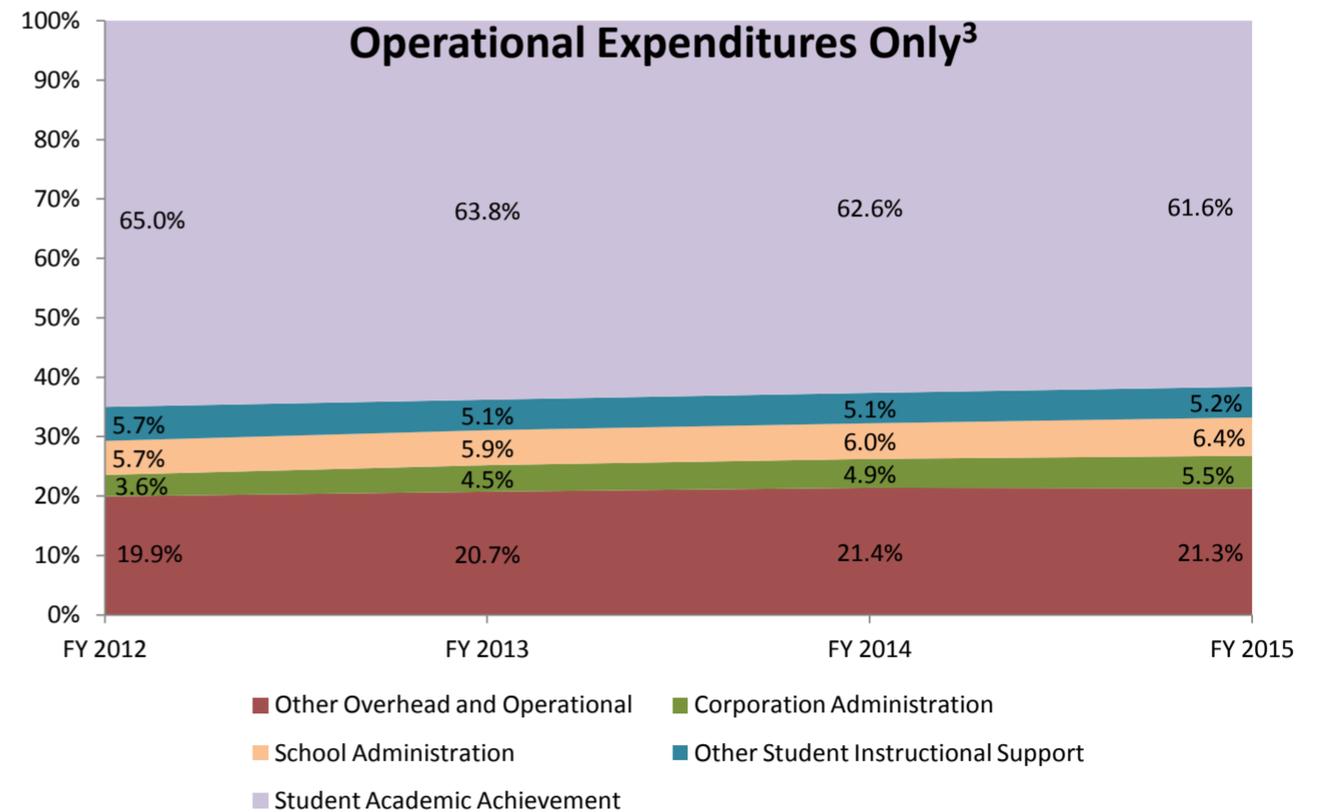
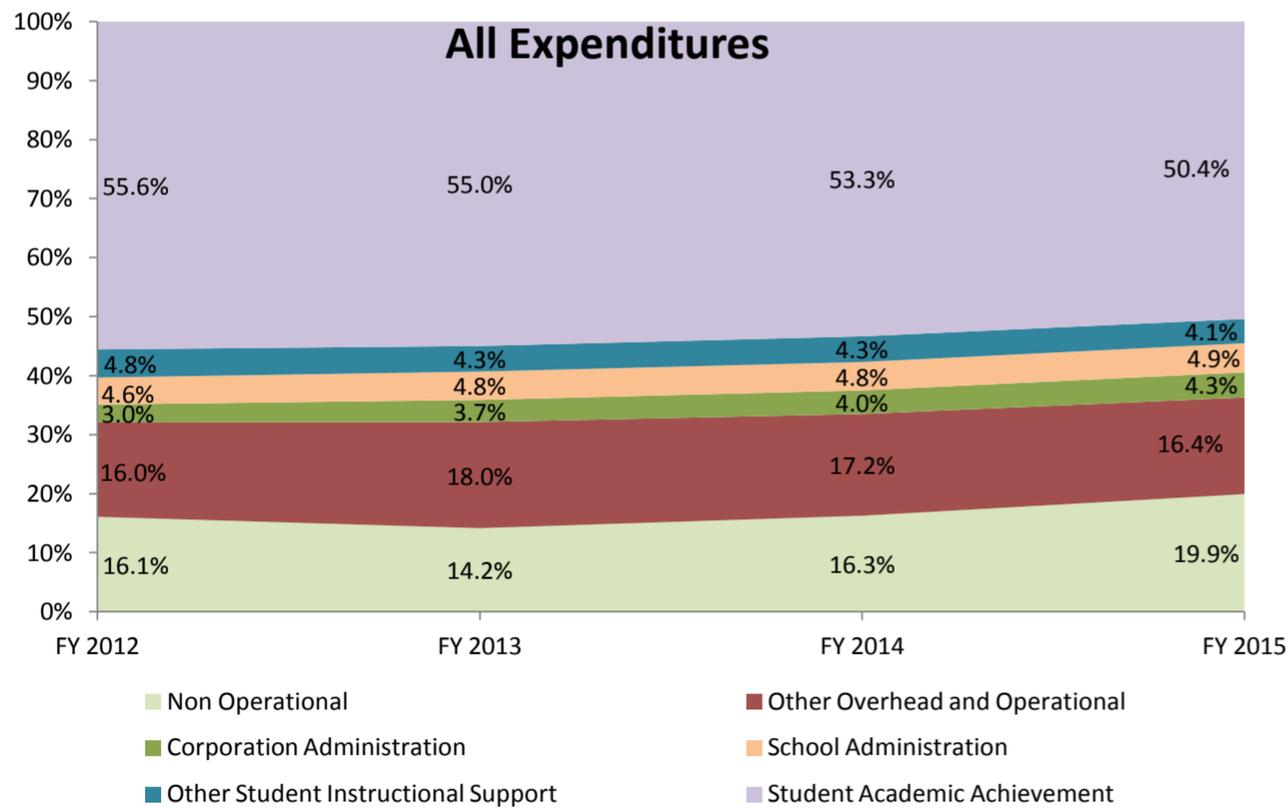


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elkhart Community Schools (2305)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$85,982,880	57.8%	\$82,050,245	47.3%	\$85,722,646	55.6%	\$82,783,422	55.0%	\$79,740,886	53.3%	\$81,731,855	50.4%
Student Instructional Support	\$13,021,995	8.8%	\$13,684,675	7.9%	\$14,421,382	9.3%	\$13,773,698	9.1%	\$13,699,926	9.2%	\$14,673,981	9.0%
<b>Total</b>	<b>\$99,004,875</b>	<b>66.6%</b>	<b>\$95,734,920</b>	<b>55.2%</b>	<b>\$100,144,028</b>	<b>64.9%</b>	<b>\$96,557,120</b>	<b>64.1%</b>	<b>\$93,440,813</b>	<b>62.5%</b>	<b>\$96,405,835</b>	<b>59.4%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$28,692,141	19.3%	\$50,505,234	29.1%	\$29,342,947	19.0%	\$32,699,159	21.7%	\$31,734,360	21.2%	\$33,457,849	20.6%
Non Operational	\$21,037,423	14.1%	\$27,334,456	15.7%	\$24,818,400	16.1%	\$21,320,767	14.2%	\$24,315,925	16.3%	\$32,329,534	19.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$49,729,564</b>	<b>33.4%</b>	<b>\$77,839,690</b>	<b>44.8%</b>	<b>\$54,161,347</b>	<b>35.1%</b>	<b>\$54,019,925</b>	<b>35.9%</b>	<b>\$56,050,284</b>	<b>37.5%</b>	<b>\$65,787,383</b>	<b>40.6%</b>

<b>Grand Total</b>	<b>\$148,734,439</b>	<b>\$173,574,610</b>	<b>\$154,305,375</b>	<b>\$150,577,046</b>	<b>\$149,491,097</b>	<b>\$162,193,218</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elkhart Community Schools (2305)**

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$170,527	\$1,491,528	\$2,349,907	\$3,157,574	1751.7%	111.7%	34.4%
11100	Regular Programs	Elementary	\$18,321,300	\$28,349,554	\$27,076,170	\$27,708,110	51.2%	-2.3%	2.3%
11200	Regular Programs	Middle/Junior High	\$5,549,629	\$7,729,198	\$6,827,446	\$6,914,606	24.6%	-10.5%	1.3%
11300	Regular Programs	High School	\$9,147,784	\$13,129,954	\$12,275,336	\$12,689,305	38.7%	-3.4%	3.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$26,597	\$21,886	\$17,707	\$13,781	-48.2%	-37.0%	-22.2%
11440	Regular Programs	Vocational Education - Health Occupations	\$41,047	\$28,923	\$38,650	\$33,901	-17.4%	17.2%	-12.3%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$31,464	\$28,892	\$31,849	\$41,754	32.7%	44.5%	31.1%
11470	Regular Programs	Vocational Education - Business Education	\$3,648	\$2,880	\$3,219	\$2,803	-23.2%	-2.7%	-12.9%
11480	Regular Programs	Vocational Education - Industrial Education A	\$135,044	\$108,011	\$104,849	\$100,926	-25.3%	-6.6%	-3.7%
11490	Regular Programs	Vocational Education - Industrial Education B	\$19,133	\$15,892	\$18,308	\$13,799	-27.9%	-13.2%	-24.6%
11510	Regular Programs	Vocational Education - Cooperative Education	\$2,178,103	\$3,087,369	\$2,980,222	\$3,005,486	38.0%	-2.7%	0.8%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$46,547	\$57,862	\$76,457	\$62,256	33.7%	7.6%	-18.6%
11610	Regular Programs	Alternative Education Programs - Elementary	\$62,000	\$0	\$731,869	\$703,843	1035.2%	NA	-3.8%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$34,688	\$71,573	\$170,927	\$174,731	403.7%	144.1%	2.2%
11630	Regular Programs	Alternative Education Programs - High School	\$730,917	\$1,290,855	\$1,073,881	\$1,118,294	53.0%	-13.4%	4.1%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$2,473,357	\$0	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$286,884	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$504,608	\$883,239	\$1,025,029	NA	103.1%	16.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$1,809,704	\$2,751,395	\$2,834,369	\$2,656,689	46.8%	-3.4%	-6.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$623,913	\$954,163	\$891,852	\$1,008,914	61.7%	5.7%	13.1%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$484,041	\$663,006	\$712,366	\$850,586	75.7%	28.3%	19.4%
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$535,782	\$903,826	\$727,546	\$700,822	30.8%	-22.5%	-3.7%
12350	Special Programs	Physical Impairment - Homebound	\$193,488	\$438,105	\$153,026	\$160,219	-17.2%	-63.4%	4.7%
12410	Special Programs	Emotional Disabilities - Full Time	\$1,364,848	\$2,138,587	\$1,960,259	\$2,038,044	49.3%	-4.7%	4.0%
12510	Special Programs	Culturally Different - Communication Disorders	\$1,226,446	\$0	\$0	\$0	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$147,542	\$2,047,056	\$2,377,867	\$2,450,516	1560.9%	19.7%	3.1%
12610	Special Programs	Learning Disability	\$1,807,015	\$2,753,953	\$2,594,966	\$2,580,267	42.8%	-6.3%	-0.6%
12710	Special Programs	Equal Opportunity At Risk	\$437,317	\$761,941	\$840,252	\$882,298	101.8%	15.8%	5.0%
12810	Special Programs	Special Education Preschool	\$594,181	\$947,664	\$1,019,474	\$914,506	53.9%	-3.5%	-10.3%
13100	Adult/Cont. Ed. Programs	Instruction	\$390,879	\$683,198	\$1,009,935	\$1,118,693	186.2%	63.7%	10.8%
13300	Adult/Cont. Ed. Programs	Occupational Programs	\$156,890	\$316,451	\$364,891	\$332,939	112.2%	5.2%	-8.8%
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$972,983	\$1,388,878	\$1,237,071	\$1,345,908	38.3%	-3.1%	8.8%
14100	Summer School Programs	Elementary	\$282,046	\$143,106	\$158,997	\$157,028	-44.3%	9.7%	-1.2%
14200	Summer School Programs	Middle/Junior High School	\$132,319	\$63,249	\$42,050	\$26,487	-80.0%	-58.1%	-37.0%
14300	Summer School Programs	High School	\$323,875	\$420,834	\$472,472	\$405,856	25.3%	-3.6%	-14.1%
15100	Enrichment Programs	Non-Credit	\$0	\$10,074	\$3,131	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$10,301	\$82,407	\$19,358	\$17,149	66.5%	-79.2%	-11.4%
16200	Remediation	Preventive Remediation	\$619,795	\$975	\$82,755	\$86,380	-86.1%	8757.5%	4.4%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$0	\$197,199	\$170,935	NA	NA	-13.3%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$1,714,112	\$1,552,437	\$1,465,798	\$786,556	-54.1%	-49.3%	-46.3%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$315,295	\$528,592	\$0	\$105,282	-66.6%	-80.1%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$2,049,359	\$4,931,692	\$1,751,499	\$1,889,963	-7.8%	-61.7%	7.9%
22210	Instruction	Library/Media Services - Service Area Direction	\$61,394	\$98,632	\$102,361	\$131,035	113.4%	32.9%	28.0%
22220	Instruction	Library/Media Services - School Library	\$488,013	\$634,577	\$547,260	\$538,066	10.3%	-15.2%	-1.7%
22230	Instruction	Library/Media Services - Audiovisual	\$113,272	\$139,237	\$135,869	\$132,731	17.2%	-4.7%	-2.3%
22240	Instruction	Library/Media Services - Educational Television	\$15,569	\$15,566	\$11,290	\$9,635	-38.1%	-38.1%	-14.7%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$680,113	\$926,140	NA	NA	36.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$3,176,357	\$0	\$122,321	\$125,032	-96.1%	NA	2.2%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$1,715,475	\$1,548,950	NA	NA	-9.7%
22400	Instruction	Academic Student Assessment	\$0	\$213,644	\$273,549	\$306,246	NA	43.3%	12.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$1,488,174	\$478,101	\$517,921	\$525,885	-64.7%	10.0%	1.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$65,061	\$10,444	\$8,784	\$0	NA	NA	NA
25590	Central Services	Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$59,471	\$48,775	\$35,896	NA	-39.6%	-26.4%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$3,317,506	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elkhart Community Schools (2305)**

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
<b>Student Academic Achievement Total</b>				<b>\$64,176,146</b>	<b>\$82,050,245</b>	<b>\$79,740,886</b>	<b>\$81,731,855</b>	<b>27.4%</b>	<b>-0.4%</b>	<b>2.5%</b>
<b>Student Instructional Support</b>										
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$264,011	\$394,637	\$512,805	\$490,997	86.0%	24.4%	-4.3%	
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$202,857	\$142,628	\$115,825	\$117,923	-41.9%	-17.3%	1.8%	
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$118,058	\$161,963	\$138,286	\$142,237	20.5%	-12.2%	2.9%	
21220	Students	Guidance Services - Counseling Services	\$1,599,386	\$2,169,044	\$2,312,527	\$2,239,493	40.0%	3.2%	-3.2%	
21250	Students	Guidance Services - Records Maintenance	\$2,774	\$1,768	\$0	\$0	NA	NA	NA	
21340	Students	Health Services - Nurse Services	\$590,453	\$905,214	\$875,307	\$980,603	66.1%	8.3%	12.0%	
21420	Students	Psychological Services - Psychological Testing	\$472,461	\$692,971	\$721,369	\$735,652	55.7%	6.2%	2.0%	
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$750,540	\$1,161,656	\$1,319,842	\$1,323,248	76.3%	13.9%	0.3%	
21810	Students	Special Ed. Administration - Service Area Direction	\$411,151	\$242,036	\$190,586	\$226,751	-44.8%	-6.3%	19.0%	
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$246,137	\$465,702	\$306,597	\$409,768	66.5%	-12.0%	33.7%	
24100	School Administration	Office of The Principal	\$4,550,236	\$7,347,057	\$7,206,782	\$8,007,309	76.0%	9.0%	11.1%	
<b>Student Instructional Support Total</b>				<b>\$9,208,065</b>	<b>\$13,684,675</b>	<b>\$13,699,926</b>	<b>\$14,673,981</b>	<b>59.4%</b>	<b>7.2%</b>	<b>7.1%</b>
<b>Overhead and Operational</b>										
23110	General Administration	Board of Education - Service Area Direction	\$0	\$81,010	\$45,277	\$49,451	NA	-39.0%	9.2%	
23120	General Administration	Board of Education - Service Area Assistants	\$28,652	\$0	\$0	\$0	NA	NA	NA	
23150	General Administration	Board of Education - Legal Services	\$63,575	\$116,691	\$48,801	\$124,964	96.6%	7.1%	156.1%	
23160	General Administration	Board of Education - Promotion Expenses	\$12,040	\$8,728	\$12,455	\$16,776	39.3%	92.2%	34.7%	
23190	General Administration	Board of Education - Other Governing Body Services	\$88,940	\$27,595	\$20,449	\$29,903	-66.4%	8.4%	46.2%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$505,959	\$554,736	\$413,436	\$611,513	20.9%	10.2%	47.9%	
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$95,501	\$139,113	\$166,002	\$164,760	72.5%	18.4%	-0.7%	
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$0	\$93,803	NA	NA	NA	
25110	Central Services	Fiscal Services - Office of The Business Manager	\$565,965	\$1,058,293	\$905,967	\$797,622	40.9%	-24.6%	-12.0%	
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$1,003	\$270,912	\$226,679	\$230,879	22918.9%	-14.8%	1.9%	
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$207,015	\$205,848	\$226,765	NA	9.5%	10.2%	
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$114,143	\$120,543	\$136,693	NA	19.8%	13.4%	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$770,711	\$427,527	\$149,063	\$207,092	-73.1%	-51.6%	38.9%	
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$1,000	\$1,000	\$1,000	NA	0.0%	0.0%	
25193	Central Services	Fiscal Services - Other - Printed Forms	\$47,995	\$868	\$16,826	\$14,847	-69.1%	1610.5%	-11.8%	
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$11,007	\$8,588	\$26,478	\$15,592	41.7%	81.6%	-41.1%	
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$4,600	\$4,260	\$2,130	NA	-53.7%	-50.0%	
25199	Central Services	Fiscal Services - Other - Other	\$1,068,415	\$551,226	\$0	\$0	NA	NA	NA	
25230	Central Services	Purch., Warehouse., & Dist. Serv. - Warehousing & Dist.	\$318,593	\$31,637	\$688,304	\$634,452	99.1%	1905.4%	-7.8%	
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$12,929	\$26,051	\$28,950	NA	123.9%	11.1%	
25600	Central Services	Public Information Services	\$92,450	\$138,804	\$197,913	\$71,032	-23.2%	-48.8%	-64.1%	
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$9,466	\$135,926	\$114,226	\$124,339	1213.6%	-8.5%	8.9%	
25720	Central Services	Personnel Services - Recruitment and Placement	\$293,541	\$0	\$0	\$0	NA	NA	NA	
25730	Central Services	Personnel Services - Personnel Services	\$0	\$264,828	\$246,560	\$265,346	NA	0.2%	7.6%	
25750	Central Services	Personnel Services - Health Services	\$34,610	\$16,139,336	\$1,138,938	\$1,075,892	3008.6%	-93.3%	-5.5%	
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$475,712	\$125,211	\$127,778	NA	-73.1%	2.0%	
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$3,018,229	\$361,226	\$289,972	NA	-90.4%	-19.7%	
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$1,614	\$10,669	NA	NA	561.0%	
25890	Central Services	Other Technology Services	\$94,955	\$0	\$0	\$0	NA	NA	NA	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$713,610	\$1,557,264	NA	NA	118.2%	
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$95,551	\$186,574	\$5,670,268	\$6,084,346	6267.6%	3161.1%	7.3%	
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$7,981,096	\$10,398,695	\$3,212,589	\$2,958,416	-62.9%	-71.6%	-7.9%	
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$27,971	\$77,225	\$57,659	\$64,375	130.1%	-16.6%	11.6%	
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$818,779	\$948,734	\$717,729	\$411,085	-49.8%	-56.7%	-42.7%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,190	\$0	\$0	\$0	NA	NA	NA	
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$44,378	\$119,636	\$45,242	\$33,413	-24.7%	-72.1%	-26.1%	
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$34,955	\$115,595	NA	NA	230.7%	

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Elkhart Community Schools (2305)**

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26700	Oper. & Maint. of Plant Serv.	Insurance	\$431,420	\$546,213	\$478,382	\$446,619	3.5%	-18.2%	-6.6%
27010	Student Transportation	Service Area Direction	\$369,117	\$627,568	\$570,983	\$457,977	24.1%	-27.0%	-19.8%
27100	Student Transportation	Vehicle Operation	\$2,595,740	\$4,363,190	\$4,023,987	\$4,292,099	65.4%	-1.6%	6.7%
27200	Student Transportation	Monitoring Services	\$236,514	\$423,120	\$407,709	\$394,077	66.6%	-6.9%	-3.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$1,296,712	\$1,518,001	\$1,919,268	\$1,865,404	43.9%	22.9%	-2.8%
27400	Student Transportation	Purchase of School Buses	\$977,785	\$1,234,134	\$0	\$58,843	-94.0%	-95.2%	NA
27500	Student Transportation	Insurance on Buses	\$86,755	\$112,856	\$140,394	\$110,221	27.0%	-2.3%	-21.5%
27700	Student Transportation	Contracted Transportation Services	\$5,835	\$18,020	\$94,877	\$212,242	3537.1%	1077.8%	123.7%
27900	Student Transportation	Other Student Transportation Services	\$133,868	\$278,134	\$129,771	\$209,516	56.5%	-24.7%	61.5%
31100	Food Services Operations	Service Area Direction	\$97,438	\$174,150	\$221,047	\$227,201	133.2%	30.5%	2.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$3,993,798	\$2,202,397	\$2,810,388	\$3,189,692	-20.1%	44.8%	13.5%
31300	Food Services Operations	Food Delivery	\$101,353	\$185,096	\$226,643	\$197,982	95.3%	7.0%	-12.6%
31400	Food Services Operations	Food Purchases	\$0	\$3,302,045	\$4,995,728	\$5,219,259	NA	58.1%	4.5%
<b>Overhead and Operational Total</b>			<b>\$23,399,676</b>	<b>\$50,505,234</b>	<b>\$31,734,360</b>	<b>\$33,457,849</b>	<b>43.0%</b>	<b>-33.8%</b>	<b>5.4%</b>
<b>Non Operational</b>									
33300	Category not Specified	Civic Services	\$211,630	\$0	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$162,530	\$668,145	\$688,012	\$715,444	340.2%	7.1%	4.0%
33910	Other Community Services	High School Band Uniforms	\$0	\$6,332	\$0	\$0	NA	NA	NA
33930	Other Community Services	Latch Key Kid Program	\$106,693	\$0	\$0	\$0	NA	NA	NA
33940	Other Community Services	Child Care Services	\$0	\$483,181	\$464,475	\$446,143	NA	-7.7%	-3.9%
33990	Other Community Services	Other	\$266,054	\$546,329	\$909,924	\$1,050,632	294.9%	92.3%	15.5%
41000	Category not Specified	Land Acquisition and Development	\$369,594	\$10,080	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$506,207	\$279,457	\$814,925	\$731,734	44.6%	161.8%	-10.2%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$2,954,123	\$2,331,537	\$3,089,359	\$9,446,189	219.8%	305.1%	205.8%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$85,180	\$86,504	NA	NA	1.6%
45300	Building Acq., Const. and Impr.	Skilled Craft Employees	\$0	\$267,173	\$220	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$6,990	\$59,015	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$1,252,328	\$1,253,922	\$827,480	\$786,731	-37.2%	-37.3%	-4.9%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$910,709	\$504,002	\$407,001	\$1,981,568	117.6%	293.2%	386.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$316,308	\$274,374	\$110,697	\$58,192	-81.6%	-78.8%	-47.4%
51100	Principal on Debt	Bonds	\$1,525,600	\$2,480,000	\$2,400,000	\$2,545,001	66.8%	2.6%	6.0%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$288,384	\$0	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$219,279	\$3,401,190	\$1,041,504	\$860,993	292.6%	-74.7%	-17.3%
52200	Interest on Debt	Temporary Loans	\$520,705	\$708,793	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$11,192,000	\$8,815,000	\$10,410,000	\$11,135,000	-0.5%	26.3%	7.0%
53150	Lease Rental	Buildings-Interest	\$0	\$4,687,000	\$2,077,500	\$1,490,850	NA	-68.2%	-28.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$228,673	\$313,035	\$891,678	\$961,049	320.3%	207.0%	7.8%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$9,531	\$38,955	\$33,505	NA	251.5%	-14.0%
<b>Non Operational Total</b>			<b>\$20,742,433</b>	<b>\$27,334,456</b>	<b>\$24,315,925</b>	<b>\$32,329,534</b>	<b>55.9%</b>	<b>18.3%</b>	<b>33.0%</b>
<b>Prorated by Fund</b>									
26491	NA	PERF - Academic Achievement	\$957,921	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$166,163	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$536,822	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$12,024	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$3,608,455	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$594,868	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$716,082	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$48,385	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$313,426	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Elkhart Community Schools (2305)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26493 NA Workman's Compensation - Instructional Support	\$58,634	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$112,933	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$2,169	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$15,827,636	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$2,788,413	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$3,774,517	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$217,786	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$67,286	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$9,208	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$13,043	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$4,886	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,032,009	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$196,645	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$139,067	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$9,740	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$31,208,119</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>